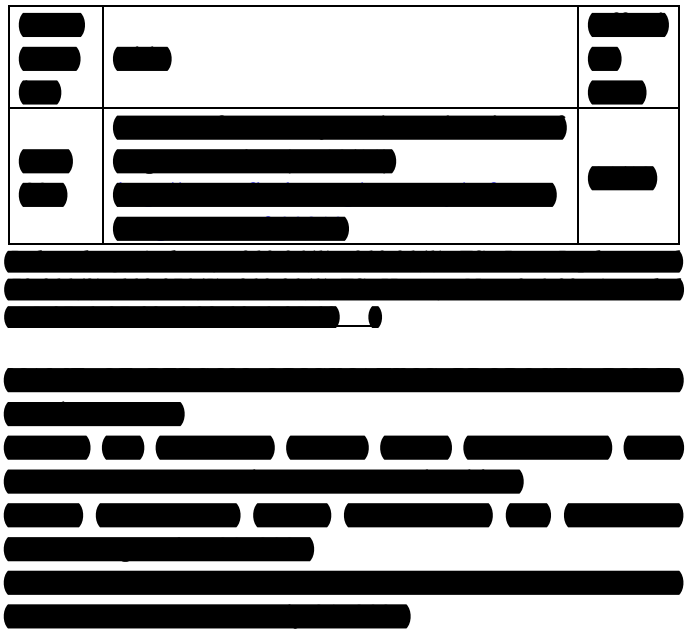

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:
12-16.003 Form of Consent Agreements

PURPOSE AND EFFECT: : The purpose of the proposed amendment to Rule 12-16.003, F.A.C. (Form of Consent Agreements), is to update how to obtain copies of forms from the Department, and the information specified in a Consent Agreement (form DR-872).

SUMMARY: The proposed amendment to Rule 12-16.003, F.A.C. (Form of Consent Agreements), updates how to obtain copies of forms from the Department and the information in a Consent Agreement.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of $200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.23(2) FS.

LAW IMPLEMENTED: 213.23 FS

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE,TIME AND PLACE SHOWN BELOW(IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-16.003 Form of Consent Agreements.

(1) Consent agreements executed under this chapter ~~shall~~ specify the:

(a) Consent agreement number;

(b)~~(a)~~ Taxpayer's name~~, federal employer identification or social security number, mailing address, and case number~~ and business partner number~~, if applicable~~;

(c)~~(b)~~ Type of tax or taxes, ~~and~~ the period(s) covered, and the expiration dates for the statute of limitations for each tax type; and

~~(c) Date of expiration of the consent agreement; and,~~

(d) Service notification numbers ~~Consent agreement number~~.

(2)(a) The Department prescribes Form DR-872, Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund, (January 2017, hereby incorporated by reference, effective 1/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08952), as the form to be used for the purposes of this chapter. A sample copy of this form may be obtained, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms;

or, 2) calling the Department at 1(850)488-6800 ~~1(850)488-6200~~, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center; or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). ~~The Department will provide this form to the taxpayer with the information specified in subsection (1) of this rule already entered on the form.~~

(b) The Department will provide this form to the taxpayer with the information specified in subsection (1) entered on the form.

Rulemaking Authority 213.06(1), 213.23(2) FS. Law Implemented 213.23 FS. History–New 12-28-88, Amended 3-16-93, 12-2-03, 1-25-12, 1-11-16, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025